

1. Introduction

- 1.1. Trustees should not obtain any personal benefit from their work as a trustee. However, they are entitled to reclaim reasonable out-of pocket-expenses to cover necessary travel; accommodation; telephone and postal costs; and authorised attendance at conferences, seminars or training events.
- 1.2. The total of all reimbursed trustee expenses has to be disclosed in the notes in the Trust's annual accounts.

2. Trustee expenses

- 2.1. Expense forms are sent out with board and committee papers along with a freepost envelope.
 - Expenses should be claimed within two months of expenditure being incurred.
 - They should be sent to the company secretary for approval, together with receipts for expenditure (where practicable). The receipts are necessary for audit purposes and will enable the Trust to recover VAT where applicable.
 - Under normal circumstances, expense claims will be paid by BACS within two weeks of receipt at head office.

3. Donation of expenses

- 3.1. Trustees should claim expenses. The National Council for Voluntary Organisations (NCVO) recommends that best practice is for all trustees to claim expenses, with the option of donating an equivalent amount back to the organisation tax-efficiently. The Trust can claim basic rate tax on the donation and the trustee is eligible for higher-rate tax relief on the gross value of their gift. For example, a £100 donation will enable the Trust to recover £25, and a trustee may get £25 higher-rate tax relief. If trustees would like to make a donation, they should ask for a Gift Aid form if they haven't already signed one for the Trust.

4. Expenditure guidelines

- 4.1. As a charity, the Woodland Trust seeks to reimburse essential and reasonable costs incurred. By way of guidance, these include the following:
 - Standard class travel expenditure
 - First class rail travel for any journey of four hours or more.
 - Mileage on business at the casual user rate (45p per mile).

- Light refreshments during travel.
- Normally it is expected that staff will make the arrangements for accommodation so that full advantage can be taken of negotiated corporate rates, with direct booking by trustees only in exceptional circumstances. Where it is necessary for a trustee to make arrangements personally, we would hope it would not normally be necessary to exceed £130 per night (major cities) and £100 per night elsewhere for dinner, bed and breakfast.

5. Travel Guidelines

5.1. We would be grateful if you could comply with the spirit of these extracts from the Trust's Greening the Trust guidelines:

- The hierarchy of travel options in order of preference are walking, cycling, public transport, car sharing, driver-only car journeys, and air travel
- The need for face-to-face staff meetings should be carefully considered, and where teleconferencing or video-conferencing is possible, practical and meets the needs of the meeting, this should be used as an alternative
- Staff meetings should be arranged near main public transport nodes (eg, main railway stations) wherever possible
- The cost of public transport can often be reduced considerably by booking well in advance
- Cycling or walking and the use of buses is encouraged for short journeys, wherever practical and consistent with safety
- If car travel is the only reasonable option, car sharing is encouraged whenever possible
- Air travel by staff should not be used for journeys within Great Britain and only where absolutely necessary for travel between Great Britain and Northern Ireland

5.2. However, it is recognised that trustees who live in remote areas of the British Isles may need to use air travel to attend meetings in order to minimise the amount of time the Trust is asking them to devote to meetings.